App. F. IX-4]

1925-26
Nil

File No. 1 W 7 - 2

Previous References
G.A. 1-23-1
" " 155-28-2
" " 155-19-4 x 5
" " 155-19-165
Later references 5-6-24 - 455
Dep. 3 Dep. - 24

Serial Nos. Nil

GENERAL AND REVENUE SECRETARIAT

Serial No

Part B for July 1924

SUBJECT

A statement showing the Revised Grant, Supplementary Grant and Actual Expenditure subject to Local Audit incurred during the year 1922-23

13/10/25

[illegible]

7/19/25

Submitted for rider as to where this correspondence has to be entered and as to what has to be done with this correspondence from financial secretary

8/12/10/25

Communication received from [illegible] and Vale of Leven

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

In reply please refer to No. 651/LAD 6/-1

14936

Comptroller's Office, Bangalore,

Dated the 3rd November 1923

File 107-25-1

2353-5

To

Rao Bahadur E. Jeyarama Iyer, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
Revenue Department, Bangalore.

Sir,

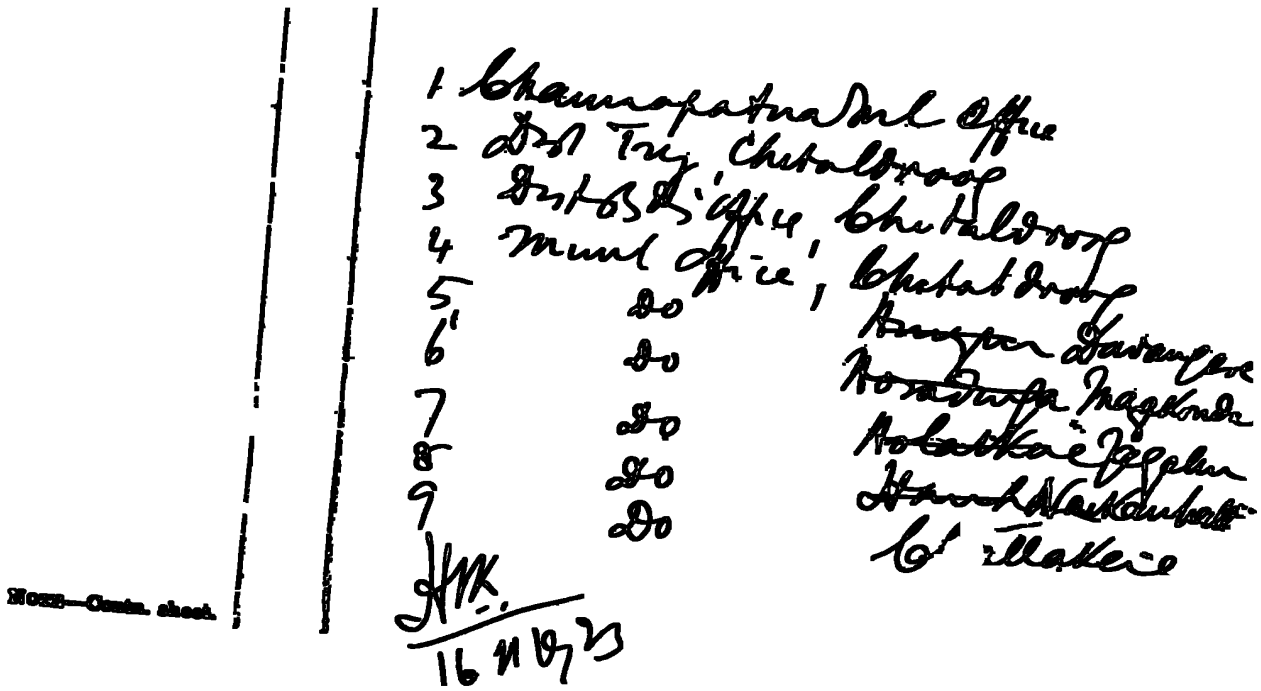
I have the honor to forward herewith for the information of Government a statement showing the District Fund, Municipal Fund and other offices subject to Local Audit inspected during the year 1922-23

I have the honor to be,
Sir,
Your most obedient servant,

Comptroller.

Forwarded for information

His Highness's Government from the Confidential Report that the Assistant Accountant General was pleased to express during 1922-23


1 Chamrajpatna Dist Office
2 Dist Trg Chitaldroog
3 Dist Sup Office, Chitaldroog
4 Munsif Office, Chitaldroog
5 Do Hosdurga Davangere
6 Do Hosdurga Magadi
7 Do Kolar Jagalur
8 Do Harihar Harihar
9 Do Chitradurga
HK.
16/11/23
NOTE—Contin. sheet.

G R S III 2,

2593

General and Revenue Secretariat

File No. 187 of 19 23

Serial No

3) Please put up a copy of G.O. dt 5th Oct 18 referred to in the Comptt report

4) Is there anything to show the action expected to be taken in the Admn Branch on such reports? 17 11 23

5) Please put up files relating to one or two such reports already received 17 11 23

1923 19/11/23 187 1918 5-10 19/18

6 A copy of the G.O. dated 5.10.18 is put up

7 There is nothing to show the action to be taken by the Administration Branch

8 ~~The~~ The present receipts under disposal is the first of its kind received in the Branch

22/11/23

9 Under para 5 of the G.O. of 5th Oct 18 the statement has to be sent to the Fin Dept Please see if there is any later order that these should be dealt with in the Admn Dept & put up the same - Consult the Finl Br if necessary

138 G/7 1-23 7 7 23

10 The G.O. dated 4.4.23 laying down the procedure to be followed in respect of Audit reports of Local Bodies & Co-op Societies, is put The Financial Branch may perhaps be consulted

sheet

Gr. R 3 III 2]

General and Revenue Secretariat

File No. 107 of 1920

Serial No

With regard to para 4 supra, to make the point clear

Sd/ HK
10/12/23

" " Submitted for General and orders

(L + C Secy)

CSJ
24.12.23

FINANCE SECRETARIAT. Fe 1192/23 1 DEC '23

Final Letter with Enclosures 3 12

Sd
25/12

Please put up file Covering Ltr

Sd/ 31/12

13 Beyond the GO of 7th July 23 issued in the matter, there is nothing in the file to indicate what action has to be taken. This depends here to be decided by the AD Dept with reference to each case or class of cases in which

Sd/ 28.12.23

Required in Paper D

(Fe Secy)

Sd/ 27/12

Rangachar

"Now for the GO?,

10/1/24 - Workable and hence to be amended hence to see "Sanctioned".

Please get the file relating to this order and then bring up for personal discussion. The file relating to the order regarding payment for regularising unauthorised inspection which may also be put up with it.

22.1.24

B

Home—Contn sheet.

R. S. III 2]

General and Revenue Secretariat | File No 187 of 1925

Serial No

ACCOUNTS OF LOCAL BODIES

15 The accounts of Local Bodies are not subject to central audit in the Comptroller's Office they are examined locally at the offices of the Bodies The results of audit are communicated to the authorities of the Bodies and no report is now received by

(1) Government except in the case of the two City Municipalities of Bangalore and Mysore The full Audit Reports on the accounts of these two City Municipalities are submitted to Government In the case of the other Local Bodies no report of any kind dealing with the results of audit of their accounts is now required to be made to Government Where cases of misappropriation come to the notice of the Comptroller he reports them for the information of Government

16 Whether any reports of audit of the accounts of

(2) these Bodies should be received at all by Government and if they should be, how often they should be received and in what form are points to be considered in relation to the satisfactory exercise of the powers of financial control if any, over the Local Bodies which are reserved to Government under the Law This matter may be investigated in the Local Boards Department

There is new no arrangement for the consolida

sheet.

Serial No

consolidation monthly or at longer intervals, of the accounts of all the Municipalities or of all the District Boards in the State I understand that the annual accounts sent by District Boards are consolidated in the Secretariat for the purpose of the annual Administration Report and that even an annual consolidation is not made of the accounts of Municipalities A consolidated statement of the financial transactions of Local Bodies of different kinds in the State is a very necessary record and some satisfactory arrangement is necessary to prepare such a record This is another important point which requires to be considered by the Local Board Department

18 The Comptroller sends under Government order dated 5th October 1918 two annual statements as follows -

(1) "A consolidated statement showing Municipal and District Fund Offices inspected the date of each inspection and the time taken with a brief account of the nature of serious irregularities brought to notice and the general condition of initial accounts "

(2) "A brief confidential report giving the names of officers in charge of each office and remarks as to how the initial registers and accounts are maintained

19 These reports for the year 1922-23 received from the Comptroller are put up It will be seen that the only column of any importance in return No (1) is/ bu

*Items—Contn. sheets

Serial No

the particulars given in this column are too vague to serve any useful purpose I do not think it is possible to take any action on the information furnished in this column What is wanted in a report this kind is that the particular points of importanc on which orders of Government are necessary should be explained fully to enable Government to pass orders

E

20 Return No (2) is still less useful The last column of it contains one or two words to say "satisfactory" or "Satisfactory barring some irregularities"

21) In the form in which they are now received neither of these reports gives information of value to Government in regard to the condition of account of Local Bodies

22 Some time back the Dewan noticed that there was considerable delay on the part of Local Bodies in attending to Audit Notes and Objection Statement issued by the Comptroller and for obviating this delay a system of checks and counter-checks was prescribed in Government order dated 7th July 1923 This order did not deal with the questions, whether the results of audit of accounts of Local Bodies should be reported to Government and if they should be in what form and at what intervals

The

Serial No

23 The whole position in respect of accounts and audit work of Local Bodies requires to be reconsidere and the matter may be referred to the Local Boards Department

Dewan 24

To the 4 4

By 4 lines of Early

Remarks

The teacher 4 very

insubordinate for 4 to

Immediate record ab

1 3 pm of

in 2 weeks 4

1 3

A

25 Before the issue of first orders No 7C 4689 90 G. T 175 16 1 D the 23rd Feby 1917 on the Note of Mr K L Datta, Special Officer, on the recommendation of the Local Audit Branch of

m. sheet

of the Comptrollers office the Sys of accounts relating to Mch's & Local Boards was as follows -

I System previous to 1917 The local bodies used to forward to the Comptroller every monthly accounts of receipts and expenditure The used to submit to, not monthly abstract accounts. The annual financial returns relating to these bodies were being compiled in the Comptrs' office and audited & sent by the Comptroller The Accounts of these bodies were being audited annually by or under the orders of the Comptroller in the Local Audit Department.

II System Subsequent to 1917 (from 1917-18) The arrangement at present is the local bodies submit monthly accounts to the Comptroller but they are not perused in the Comptrollers' office. No monthly accounts are received in the Secretariat from the Comptroller of the local bodies. The accounts of the local bodies are audited half yearly instead of Annually The Annual

sheet.

G R. S. III-2,

General and Revenue Secretariat.

File No. 107 of 1928

Serial No.

Annual reports and accounts are being submitted by York direct by the local bodies. There are two systems though Mr Butler considers that the old system under which the accounts of the local bodies were received in the Comptroller's Office and consolidated by him & York served no purpose still there was one formerly and the accounts of all the local bodies were being generally received in time in the Secretariat. At present there is no uniformity in maintaining accounts they are not received as a general rule within the prescribed time. Some are received even after very long after the due date and there are instances in which the annual accounts of Cantonment Municipal Councils are not being received in the Secretariat. The local audit reports of annual accounts received serve no useful purpose as they contain

no

Form—Contn. sheet.

G R S III-2,

General and Revenue Secretariat

File No. 107 of 1925

Serial No

no useful details The brief report on the Local Audit of accounts of the Devl Funds prescribed in the G.O. No 8850 62 L&S 234 12 2 & that 12th May 1925 is not received in the Comptroller Letter from the Comptroller

2 ✓

27 Causes for the defects noticed The of Municipalities in the State is very large The finances of the many of the Municipal Councils are very poor These poor Municipalities cannot afford to maintain a properly trained & intelligent Office Staff. The Executive Officers of Municipalities have not got the time for going into minute details of Municipal Administration & the tendency at present is to leave all control in the hands of the non offl Vice Presidents Subject to the General Control of the These non offls generally are in being generally untrained either in the System of maintaining Accounts or the management of Office are

Note—Contn. sheet.

R. S. III 2.

General and Revenue Secretariat

File No. 167 of 19 24

Serial No.

are unable to exercise useful Control - or adequate control over the Municipal Executive or administration Municipal Affairs Satisfactorily When the System of having the Dy Comrs as the President of all the Municipal Councils in the Dist was changed into the one of the Scheme for the development of Local Self-Govt in Dec 1916 the Dy. Comrs were allowed an establishment paid out of State funds for work in connection with the Exercise of the Dy Comrs powers of Control over local bodies under the Mun'l & Dist Regs. As a part of the Scheme of retrenchment this establishment was abolished. At present there is no responsible Establishment in the Offices of the Dy Comrs to attend to the Local work

28 Suggestions for improvement

The Constitution of Mun'l & Dist Councils is very necessary. If

NOTE—Contn. sheet.

G R S III 2,

General and Revenue Secretariat

File No. 107 of 1925

Serial No

Should be done either in the Account Office or in the Secretariat. The present system of local audit under which errors and omissions are pointed out is not enough. The Audit Staff must be able to get the errors & omissions rectified then and there. In the Madras Presidency the Treasury Deputy Collectors are the Auditors of Local Fund Accounts. Whether this system cannot be introduced in Mysore with advantage is a point for consideration. ~~It is intended to construct a Village Panchayat for every village in the State & brought into force as early as~~ To improve the tone of the internal administration of the local bodies a pensionable Office the appointment of a responsible officer Govt of sufficient Status appears to be necessary. If the scheme ~~is adopted~~ Constituting a Panchayat for every village in

of the Mdy for a Dy Commr dated for the Office, in the hope however of Town & Mdl Ch

NOTE—Contn. sheet.

G R S III 2]

General and Revenue Secretariat

File No 107 of 1925

Serial No

the State is brought into force the appointment of such an Officer may all the more be necessary There is such an Officer in the Madras Presidency who is styled Inspector of Local Fds so far as the local bodies are concerned & Registrar General of Panchayets in relation to Village Panchayets His duties in connection with local bodies include examination of the Accounts of local bodies that are in financial difficulties & report on the causes of the difficulties & recommending remedies

AM
11 5 1924

29 As will be seen from the above Note the revision of the working of the Audit Office in regard to the accounts of the local bodies ordered in Government Proceedings No Fl 4689-90/G.F 175-16-1 dated the 23rd February 1917 as recommended by Mr Datta does not seem to have been of beneficial measure - though it has contributed to the reduction of work in the Comptroller's Office

A

NOTE—Contn sheet.

WD A 1783—GPB—60,000— 0-3 18—S.

R. S. III-2]

General and Revenue Secretariat | File No. 107 of 1912 23

Serial No

30 1- As regards accounts of Receipts and expendi ture - It i true that the local bodies have to submit monthly accounts to the Comptroller Bu these accounts are s mply filed From the fact that even the yearly accounts are not being r larly submitted by many of the Municipal Councils to Government even after reminders there is rea son to doubt whether the monthly accounts due in the Comptroller's office re being prepared and submitted to that office by hese local bodies At least Government have no information There is no reason why there should be any difficulty in the submission by these bodies of annual accounts if they are in the habit of preparing and submitting monthly accoun - To ensure that such returns are being received, the Comptroller s Office may be required to send monthly or quarterly reports of accounts received as in the case of progress reports relating to audit of accounts as required in the order of July 1923

The failure of Municipal Councils to send accounts seems to be due to many causes They are (1) want of proper staff due to poor state of finance or disturbance of the staff in some cases from time to time (2) there is reason to believe that some of the ex-officio Presidents and Vice-Presidents are not taking that amount of interest in the internal management of the local bodies as they ought to do (3) where there are official - Presidents and Non-official Vice-Presidents some -

Memo—Contn. sheet.

WD A 1788—GPB—60 000—20-3 13—28

friction arises sometimes followed by dislocation -- and obstruction of office work and (4) it is also to be observed that owing to want of training in the -- system of keeping accounts and management of office many of these Presidents and Vice-Presidents do not seem to be in a position to exercise the necessary control over the -- executive or administer the office properly

3/ Lewis

C

as regards udit of Accounts - In the Order of 12th ay 1915 prescribing a revised form of District Fund Administration Report Government directed the Comptroller among others to submit a brief report on the Local Audit Accounts of the District Funds so as to reach Government on or before the 30th September every year besides a consolidated statement of in- come and expenditure of the District Boards and Kolar Gold Fields aritary Board area

A

In G O No F 4689-90/G F 175-16-1 dated the - - 28th February 1917 passing orders on the Datta's -- Note on the reconstitution of the Local Audit Branch of the Comptroller's Office Government have only - approved of his suggestion to discontinue the con- - solidation in the Audit Section of the annual ac- -- counts of the Municipalities This order does not refer to the brief report on the Audit of Accounts at all

B

In their Order No Fl 1928 77/G F 101-18-1 --- dated the 5th October 1918 sanctioning proposals for systematising reviews in the Financial Department of objectionable expenditure and irregularities in all Departments of the State Government in para 7 have

Serial No

stated that all the returns now required to be submitted by the Comptroller as directed in several -- Government Orders read ~~xhxxx~~ in the preamble except the appropriation report will be discontinued One of the orders read is that of G C to Fi 2724-9/G Le F 213-08 dated the 10th November 1910 requiring - - - Comptroller to submit annually a report on local - e audit and inspection of offices setting forth chief irregularities in accounts and objectionable items h of expenditure

B & A

Based on this and the order of 27rd February 1917 referred to above the Comptroller's Office -- has not been sending up report on audit of accounts

A

But the order of 1917 does not refer to audit of accounts It refers only to consolidated Accounts; and the order of 1918 refers to review in the Financial Secretariat of objectionable features and irregular expenditure in all Departments and not with reference to Local Boards and Municipal Offices audit which latter has to be reviewed in the Local Government Secretariat and not in the Financial Secretariat Further, the order o October 1918 while referring specifically to order of November 1910 does not refer to order of May - - 1915 which should have been done if the directions contained in the latter order were intended to be revoked

B

C

From these facts it has perhaps to be considered that the brief report of Audit of Accounts prescribed in the order of May 1915 has not been done

General and Revenue Secretariat | File No. 107 of 1924

Serial No

away with Even otherwise, it seems to be necessary to require the Comptroller's Office to submit -- such a report, of the audit of accounts is to serve any useful purpose If this view is accepted, the order of July 1923 as to be modified so as to make provision as above Under Sections 28 and 29 of the Local Boards Regulation, Government seem to have got powers to make suitable orders for the submission by the Local Boards of necessary accounts & such forms as they may require to make all directions regarding audit of accounts

32 The suggestions put forward in the office note may also be considered (Para 28 Mr Special appeal, LBs Conference & Mr Jamphatha may perhaps be consulted L & L Secy)

19/5

33 Secy to Govt

34 Secy to Govt Local Bodies Conference Secretary

21/5

SPECIAL OFFICE 422 26 MAY 1924 LOCAL SELF GOVT B'LORE

Note—Contd. sheet.

G R S III 2]

General and Revenue Secretariat — File No 107 of 1925

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35 There are two principal defects noticed by the Financial Secretary in his note dated 28th February 1924.

These are (1) want of information regarding consolidated accounts of Local Boards and Municipalities and (2) insufficient information regarding the result of the audit of Municipal and Local Boards accounts The notes in the file discuss fully the existing practice and the defects therein The Comptroller at present ~~concures~~ concerns himself only with the audit of the Municipal and Local Board accounts but he does not furnish detailed reports of the audits of the Local Bodies' accounts The Revenue and Finance accounts of the State do not now include the transactions of local bodies To add to these difficulties, the issue of separate ~~views~~ reviews on the administration reports of each District Board and in the case of City, Town and Minor Municipal Councils, also resulted in the absence of publication of any consolidated annual accounts of Local Boards and Municipalities

B 72-4

36 The order of 2nd April 1924 has improved matters to some extent and obviated the difficulty so far as the consolidation of accounts of Local Bodies and Municipalities are concerned This order prescribes two consolidated reviews, one for District Boards and the other for Municipalities and information is thus made available regarding the accounts of the Local Bodies generally so far as this is satisfactory

sheet

Serial No

37 I would not attach so much importance to this aspect of the question as to the other one, viz., that greater scrutiny is necessary over the result of audit of accounts of Local Bodies While the former is valuable from a statistical point of view, the latter is essential in the interests of good - administration of the Local Bodies themselves As the Financial Secretary has observed, the information furnished regarding the audit of accounts is meagre and not helpful I think it is necessary that a better arrangement should exist regarding the report of persons of audit of accounts As formerly, I think, the Comptroller may be required to submit a consolidated report, one for all Municipalities and another for all District Boards bringing to the notice of Government the various institutions whose accounts are audited, the nature of the defects noticed, the extent to which they have been remedied and further action if any that may be required on the administrative side etc Thes reports of the Comptroller should be reviewed in the Administrative Branch Further, the Comptroller may call upon the local audit staff to prepare a report one for each District regarding the result of local audit in each District in respect of Municipalities and Local Boards separately, a copy of these reports being furnished to Deputy Commissioners

38 The Deputy Commissioners, while sending up their reviews and reports contemplated in the Government Order of 2nd April 1924, should be required to --

Serial No

dwell on the audit reports furnished to them by the local auditors and state how far the finances of Local Bodies are satisfactory and the audit objections attended to by the Local Bodies concerned

I F Govt scheme

39 In the general draft order proposed, provision has been made for inspection of Local Fund institutions and offices by Deputy Commissioners If the proposal is accepted then, it will be possible for the Deputy Commissioners while inspecting the - offices of Local Boards and Municipalities to see how far the audit objections have been rectified and the suggestions made by auditors given effect to In this way the existing defects and the system of giving due attention to audit notes may be - obviated

40 In this connection, I wish to invite attention to the rule issued under the Assam Local Self-Government Act where provision is made as follows

" The Commissioner and the Deputy Commissioners shall inspect all Local Boards Offices within their jurisdiction at least once a year In their inspections they shall pay special attention to the way in which the accounts are kept and to the adequacy or otherwise of the action taken on the Examiner's Local Fund Commissioners' audit notes and reports "

Provision may be made in our rules also on the lines as in the Assam Rules.

4/5/24 Special Officer

draft Steps Secy not complete Mr Hamberg 11

General and Revenue Secretariat

259 21

File No. 07 of 1925

Serial No

42 yes Mr what is the meaning for a quarterly statement by the Comptroller for all Local Boards & Municipalities. What are the powers that he has to enquire in this statement. There are so many depots noticed & it will be a very hard task to bring them together in one statement. If the statement is required what is the action to be taken then on. What is meant by a depot & under what are the Local Boards & Railway Stations & where does a requisition under which to be taken there on at once

16/7

16/7

16/7

Secretary (Mail) 43

sheet.

G R S III 2]

WD 2910—(PB—10 000—81 5 24

General and Revenue Secretariat

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Serial No

14 It is not proposed to call for from the Comptroller any consolidated statement but only consolidated audit reports As only consolidated reviews of Administration Reports will be - issued by Government in future, consolidated Audit Reports would be more useful to Government than District ar Audit Reports for the purpose of the Reviews A copy of the consolidated Audit Report which was being submitted by the Comptroller and the Review of Government thereon in the - Financial Department is submitted for perusal The submission of such Reports has been discontinued It is now proposed to revive the same but with this difference that matters relating to Municipal Councils will be incorporated in one report while those relating to Local Boards will be incorporated in another report

"R"

15 In Madras the Examiner of Local Fund Accou prepares a consolidated Audit Report for the - whole of the Presidency Part I of this Report relates to Municipalities and part II to Local Boards A copy of the Report for 1921-22 and Government ~~article~~ order thereon are published on pages 283 to 296 of the Fort St George Gazette Part I A of 26th June 1923 Vide flag G

"G"

Memo

46 I can understand Mad. for reference.

—Conton sheet

8 0259/32/23 23

2]

WD 2810—GPB—10,000—91 8-24

nd Revenue
etariat

Title No 107 of 1925

Serial No

purposes we should have a consolidated statement showing separately the finances of the Municipalities and the local bodies. But I do not see any need for a memorandum under existing circumstances which could be readily done away with by the Boards. What is wanted is that every Municipality in their accounts can promptly checked and steps taken to prevent the recurrence in their returns. This is done by the Municipality and not by the Government. What the local bodies do not pay their dues is asserted by him to date 7th July 1923 (Page 2) Nothing more need be done I think the appearance of a monthly document showing the municipalities does not in any way lessen Mahesh

Asst
13/9

OFFICE.
5 SEP 1924

47
Local Affairs Secy
Both Compts for
favour of your action
also to Boards for
information

Mem file
Mahesh Mitra
13/9

MC
12/9

Secy
12
24/9

in sheet

al and Revenue Secretariat. — File No. 197 of 19 25

Serial No	
48	The Financial Secy may be consulted. Mr. Anderson about this Appellate Court fee in the Financial Secretariat.
orders passed about the Appellate Court fee in X 4962 3	X 679/24
	Q 763/24/5 — A 4/3/19 +
	Ful Lee 7 Mil Comp 6 3

20 9

P F III—21

[illegible] and Revenue Secretariat

25 3-25 Secy No 4298 of 1924 1070 19 2 25

Serial No

47) When file was linked with C.J. file 63/24 re "the appeal case" asst for the Chief Court" & orders were passed thereon in C.J. file 4962 C.J. 63-24-S & 4.3.1925 Now file is submitted to Govt 12/3/25 Hd Asst

X The file also 30/3/25

50 In the linked file all acts indicated by the Finance as necessary for the improvement of audit has been taken and helpful advice issued. According to the minute of the Hd Assistant (Mr. Duncan) in this file no acts appear to be necessary on this file 7/4/25

51) Please see my note dy 28/2/24

Hd Asst

L.A. Secy with Chiefs

Secy

Hd Asst 4/4

4/4

25

File No. 107 of 19 25 | General and Revenue Secretariat....

Serial No.

52) Please see Special Officer's note in para 49 and the list of members given in para 42 of the Report of Boards Bill provision was made for the inspection of the Bill offices by the Deputy Commrs. After the Bill is passed by the Legislative Council and when framing rules under the Act, a rule as proposed in para may perhaps be framed and issued.

27/4/25

55) The Land for file reference in the para 53 not being available for reference, the remarks made in the para may be allowed to stand.

27/4/25

53) Please put up to the Hon'ble Minister in the Department with - After Action is taken by the Secretariat for reference

25/4

54) Submitted, for the information of the Hon'ble Minister

25/4/25

Hon'ble Minister

For Chief Secretary

25932/07

27

G. R. S. III—5] 107 - 25

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record]

N B.—Should routine notes be written on small sl ps the notes must be signed, or slips pasted on this form

G R.S. III—3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

N B.—Short routine notes be written on small slips of this form. The slips must be disposed, or slips pasted on

General and Revenue Secretariat. File No. 467. of 19 25

Serial No

64) With reference to the statement forwarded by the Comptroller on the 3rd November 1923 showing the result of inspection during 1922-23 of the District Fund, Municipal Fund and other offices subject to Local Audit, the Financial Secretary observed as follows -

"Some time back the Dewan noticed that there was considerable delay on the part of Local Bodies in attending to Audit Notes and Objection Statements issued by the Comptroller and for obviating this delay, a system of checks and - -- counter-checks was prescribed in Government Order dated 7th July 1923 This order did not deal - with the questions, whether the results of audit of accounts of Local Bodies should be reported to Government and if they should be, in what form - and at what intervals "

65) The Local Self-Government Secretariat was - asked by the Dewan to examine the matter and submit definite proposals through the Member in --- charge

66) After a full examination of the existing -- orders and the practice prevailing elsewhere, -- the Special Officer, Local Self-Government Scheme to whom the proposals of the ~~Secretariat were~~ referred to was of opinion that the old system --- under which a review of Government was issued on the consolidated Audit Report submitted by the - Comptroller may be ~~reviewed~~ revived and that matters relating to Municipal Councils may be incorporated in one report and those relating to Local [illegible] in another report [illegible] case of [illegible]

68 Contn. Sheet

Serial No.

a provision may be made in our rules as in Assam for Deputy Commissioners inspecting the offices of Local Boards and Municipalities to see how far the audit objections have been rectified and suggestions made by the Comptroller have been given effect to, so that the existing defects in the system of want of attention being paid to audit notes may be obviated

Para 44 ymmds

(62) The Member in charge was of opinion that there was no need for any consolidated Audit Report and what was wanted was that irregularities in accounts should be promptly checked and steps taken to rectify them and prevent their recurrence in future, that was secured by the half-yearly audit now prescribed and also that the local bodies do not neglect this part of their duty is assured by the Government Order of July 1923 and nothing more need be done

Para 46 ymmds

(63) The Dewan ordered that the Financial Secretariat may be consulted again as there was a file about this in that Secretariat

Para 48

(64) A copy of the order passed in that Secretariat is submitted herewith as the file is said to be not available Provision is also made in the Draft Bill for the inspection of offices of Presidents of Municipalities and Local Boards by the Deputy Commissioners

10039 16/5

17

(70) & (71) No further action necessary

16/5/25

III—21

General and Revenue Secretariat.

File No. 107 of 19 25

Serial No.

To the Hon'ble Mr. Hindley for perusal pl. file
23/6

To the relative file on Grahm — Cr. 63-24-16 and 17 — is a Comm. case still pending disposal & was before Mr. Le Cocq on another Connection & has now been requested for independent disposal
The case of Mr. Grahm and his file (Cr. 63-24-16 & 17) may be kept from the office table and whenever he asks for the records kind can be returned
To the H'ble Mr. Pim
23/6/25

To Limited

To Issue notice as per order of 17-6-25 on the last page
23/6/25 2nd Reminder 23/6/25

16327/25/6

(1) This file may now be consigned to record - action taken seems complete
(2) Please put up complete list quarterly of cases of more than 2 years standing where action cannot be taken
23/6/25

7B) To the Front Secn taking file 63-24 and returning the LSG file

7B) C.R.O file taken and the LSG File returned

7D) The last quarterly statement is sent as directed in para 7b Please see para 2

As regards Drug Branches which have not replied for more than 2 years, Complete information is not available in this office. This information will have to be called for from the Controllers and after obtaining this information further action necessary for avoiding delay in disposal of applications has to be considered.

Reference para 7b (5)

2nd Reminder)

Serial

Mr Bhatia

165

7 7

General and Revenue Secretariat

File No 107 of 1925

Serial No

84) Further action in regard to the notes pending for over 2 years and the procedure necessary to avoid delay in their disposal has been taken in AAA 86-24 81 130 (A No 547 of 23-7-25)

85) This file may now be recorded in B Please see 2nd Members order in para 75 above

24/7/25 24/7/25 86) YS

24/9/85

165/11

G.R.S. 122-97

WD 2129—GTS—10,000—97.

File No. of 19

General and Revenue Secretariat.

Serial No.

Note—Contn. Sheet

33	Sorab Municipal Office	Mr R Ramiah Naidu	President	Mr R Ramiah Naidu 27-5-22	Thereafter Sahib factory Cane engineer
34	Shirali Koppa	" R Shama Iyengar	— do —	" R Shama Iyengar 19-9-21	— Do —
35	Shikarpur	" — do —	— do —	" — do —	— Do —
36	Honnali	" M Ramachandra Rao (Shivathaiah Chetty)	— do —	" V Dwarkanath 9-8-19	Sahib factory
37	Anjanah	" — do —	— do —	" — do —	Thereafter Sahib factory barely cane engineer
38	Channagiri	" B Subramanya Setty	— do —	" B Subramanya Setty 22-3-21	— Do —
39	Bhadravati	" C S Krishnaiah	— do —	" C S Krishnaiah 22-7-21	— Do —
40	Bangalore City	" Ananda Rao Sirsi	— do —	" Ananda Rao Sirsi 1-1-21	— Do —
41	Honakote	" Dwarakanath B.A. B.L.	— do —	" Dwarkanath from 24-8-21	— Do —
42	Sulebele	" — do —	— do —	" — do —	— Do —
43	Yelahanka	" V S Rajagopala Char	— do —	" V S Rajagopala Char 4-11-22	— Do —
44	Doddaballapur	" B Mohiuddin Sheriff	— do —	" B Mohiuddin Sheriff 29-9-21	— Do —
45	Kortagere	" A V Seshadri Iyengar	— do —		— Do —
46	Maddagiri	" M Venkatesa Iyengar	— do —	" M Seshadri	— Do —
47	Pavagada	" G Narasiah	— do —	" K V Jagannatha Char	— Do —
48	Shri Prasanna Venkatapura	Mr Zahiruddin Hussain	Deputy Commissioner	Mr Zahiruddin Hussain	— Do —
49	Nagadi Municipal Office	" B Bhagavantha Rao	President		— Do —
50	Closepet	" M P Venkatachala	— Do —		— Do —
51	Ramanagaram	" A. A.	— Do —		

WS 2159—GPB—10,000—

File No of 19

General and Revenue Secretariat

Serial No

33	Sorab Immovable Office	Mr. R Ramiah Naidu	President	Mr R Ramiah Naidu 27-5-22	Alternate Sahib factory Cane inspection
34	Shiralkoppa — do —	" R Shama Iyengar	— do —	" R. Shama Iyengar 19-9-22	— Do —
35	Shikarpur — do —	" — do —	— do —	" — do —	— Do —
36	Honnali — do —	" M Ramachandra Rao (Shivamogga Circle)	— do —	" V Dwarkanath 9-8-19	Sahib factory
37	Aryanah — do —	" — do —	— do —	" — do —	Alternate Sahib factory Cane inspection
38	Channagiri — do —	" B Subramanya Setty	— do —	" B Subramanya Setty 22-3-22	— Do —
39	Bhadravati — do —	" C S Krishnamurthy	— do —	" C S Krishnamurthy 22-7-19	— Do —
40	Bangalore City — do —	" Ananda Rao Sirsi	— do —	" Ananda Rao Sirsi 1-1-21	— Do —
41	Hosakote — do —	" Dwarakanath B.A., B.L.	— do —	" Dwarkanath from 24-8-20	— Do —
42	Sulebele — do —	" — do —	— do —	" — do —	— Do —
43	Yelahanka — do —	" V S Rajagopala Char	— do —	" V S Rajagopala Char 4-11-22	— Do —
44	Doddaballapur — do —	" B Mohiuddin Sheriff	— do —	" B Mohiuddin Sheriff 29-9-21	— Do —
45	Kolar — do —	" A V. Seshadri Iyengar	— do —		— Do —
46	Kaddapur — do —	" M Venkatesa Iyengar	— do —	" M Shashadri	— Do —
47	Kavalada — do —	" G Narasiah	— do —	" K V Jagannatha Char	— Do —
48	Srirangapatna Srish Theatre Incharge	Mr Zahiruddin Hussain	Deputy Commissioner	Mr Zahiruddin Hussain	— Do —
49	Anagadi Immovable Office	" B Bhagavantha Rao	President		— Do —
50	Closepet — do —	" M P Venkatachala	— Do —		— Do —
51	Ramanagara — do —	" A. [illegible]	[illegible]		

14	Melkote	C Ramachandra Rao	— do —	C Ramachandra Rao	7-7-21	
15	Krishnarajpet	V. Gopala Rao	— do —	V Gopala Rao	23-11-21	Sahasfachiv
16	French Rocks	S Narayana Rao	— do —	S Narayana Rao	5-1-22	— do — Sheristadar
17	Nanjangud	B J Keshava Iyengar	— do —	B J Keshava Iyengar	31-3-22	— do — Head Sheristadar
18	Huppe Rent Treasury	P J Bowring	Deputy Commissioner	P J Bowring	17-5-17	Sahasfachiv
19	Huppe Inwards Registrar's Office	V Subramanya Iyer	Registrar	V Subramanyaiyer	14-7-17	— do —
20	Huppe Municipal Office	C Srikanteswara Iyer	President	C. Srikanteswaraiyer	11-3-19	— do —
21	Heggadadevanakote	J Srikanta Rao	— do —	J Srikanta Rao	3-6-20	— do —
22	Sargur — do —	— do —	— do —	— do —		— do —
23	Hunsur — do —	P S Purniah	— do —	P S Purniah	23-6-21	— do —
24	Periapatna — do —	— do —	— do —	— do —		— do —
25	Saligram — do —	R Tirumarana Iyengar	— do —	R Tirumarana Iyengar	18-7-21	— do —
26	Shimoga Sub Treasury	Syed Tajpeeran	Deputy Commissioner President	G Aravamuda Iyengar	7-22	Sahasfachiv Shimoga Sahasfachiv transferred
27	— do — Road	— do —		— do —		— do —
28	— do — Inwards Office	— do —	— do —	— do —		— do —
29	Kumsi — do —	A.R. Puttiah	— do —	A R Puttiah	27-12-22	— do —
30	Thirthahalli — do —	H.C. Subba Rao	— do —	H C. Subba Rao	26-4-24	— do —
31	Kallurkatte — do —	S Sitaramiah	— do —	S Sitaramiah	27-4-21	— do —
32	Sagar — do —	Dr S. Ramachandra Rao	— do —	Dr S. Ramachandra Rao	11-6-21	— do —

7 Confidential Report to be submitted by Comptroller as per GO No 71 1928-77-G 7-64-18-1 dated 5th Dec 28,
a6, showing the State of accounts in Municipal and Local Funds etc for the period during 1922-23

Sl No.	Name of Office	Name of Officer in charge	Designation	Period during which each was in charge during the year	State of accounts maintained
1	Sakaleshpur Municipality	Mr G Narayana Rao	President	Mr G Narayana Rao 1-8-17	Satisfactory
2	Belur —do—	" N Subba Rao	—do—	" N Subba Rao 10-5-21	—do—
3	Hassan —do—	" K Mylara Rao	—do—	K Mylara Rao 4-7-22	—do— but some irregularities
4	Hassan Ard Dresses	—do—	Deputy Commissioner	" —do—	—do—
5	Hassan Ard Board	" —do—	President	" —do—	—do— but some irregularities
6	Channarayapatna Municipality	" Mr S Seshagiri Rao	—do—	" Mr S Seshagiri Rao 13-1-22	—do—
7	Sravanabelgola Municipality	" —do—	—do—	" —do—	—do—
8	Arsikere Municipality	" K. Subba Rao	—do—	" K Subba Rao 16-7-21	—do—
9	Haranahalli —do—	" —do—	—do—	" —do—	—do—
10	Kolar —do—	" J Srinivasa Char	—do—	" J Srinivasa Char July 21	—do—
11	Municipal Shed Jalna	Lt Col Sardar Bahadur B Chamaraj Urs	Superintendent	Lt Col Sardar Bahadur B Chamaraj Urs 1-7-19	Satisfactory
12	Municipal Office	Mr Mr Ramaswami	President	Mr Mr Ramaswami 15-1-21	Satisfactory

53	Municipal Office Clerk Gr I	S/o A S Raju	—Do—	27.11.20	Sahajadhary
54	Drohibition Inspector Chelakkara	S/o A Manavalan Nair	Deputy Commissioner	2.1.23	Sahajadhary
55	Drohibition Inspector Chelakkara	—Do—	Commissioner	—Do—	—Do—
56	Municipal Office Chelakkara	—Do—	Do	—Do—	—Do—
57	—Do— Manager	S/o K Narayanankutty	—Do—	11.4.21	Shri Sahajadhary Conservancy Inspector
58	—Do— Moideenkutty	S/o Siddiqui	—Do—		—Do—
59	—Do— Abdulkader	S/o P Sreenivasa Rao Nair	Do	4.12.21	—Do—
60	—Do— Haridas	S/o K.V. Sreenivasa Rao	—Do—	11.10.22	—Do—
61	—Do— Mukundan	—Do—	—Do—	—Do—	—Do—
62	—Do— Dasarajan	S/o Velayudhan	—Do—	5.7.22	S/o Sahajadhary
63	—Do— Gangadharan	S/o Appukuttan Nair	—Do—	13.4.22	—Do—
64	—Do— Gopalan	S/o Narayanan Nair	—Do—	21.1.20	—Do—
65	—Do— Markandan	S/o Kunjuvarma	—Do—	21.2.20	—Do—
66	—Do— Chellappan	—Do—	—Do—	—Do—	—Do—
67	—Do— Mukundan	S/o Mukundan Nair	—Do—	12.12.22	Fair
68	Drohibition Inspector Chelakkara	S/o Dr K Krishna Sami Nair	Deputy Commissioner	10.7.22	Fair

A Navaneethakrishnan
30.10.23
Assistant Commissioner

Statement showing the District Fund Municipal Fund and other offices subject to Local Audit inspected by the Comptroller or his Assistants during quarter 1922-23.

Date of Inspection	Duration for Inspection	Offices inspected	Name of Inspecting Officer with Designation	Brief account of the nature of Serious irregularities brought to notice	General condition of the initial accounts maintained (with initials of the Officer and the date of entry in the Register)
3 7 22 to 4 7 22	Two days	Sakaleshpur Municipality	Rao A Narasimha Murthy Asst Comptroller	1) Stock Book & Deed & Plans has not been written up (except for Lamps) for 21-22 2) Stock Book of Trees is not properly kept 3) [illegible] is not prepared 4) Audit note for end of June 22 was pending 5) Duplicate invoices of Cloth imports were not properly checked	Otherwise Satisfactory
6th to 8th July 1922	Three days	Belur Municipal Offices	—do—	1) Cash Book for June 22 had not yet been closed. 2) Plus and Minus Items of Public Debt Balances were not prepared from January 1922 3) Revenue and Public Debt Balances not shown 4) Two old items of Sale proceeds of Cattle are not adjusted in the Accounts 5) Item Items Items of Sluice on 15-4-22 under Debit	Otherwise Satisfactory
10 7 22 to 14 7 22	Five days.	Hassan Municipality	—do—	1) Cash Book for June 22 had not been closed & not even Payments made on the 30th June entered 2) Audit note for the half year ended June 22 had not been disposed of 3) Arrears under Professional Tax heavy	Otherwise Satisfactory
15 7 22 to 15 7 22	Three days (excluding 16th July)	Hassan Andhra Treasury	—do—	none	Satisfactory
19 7 22	One day	Hassan Andhra Board	—do—	1) Amounts creditable to Tg Fund and Village Fund were not promptly credited on daily basis (Cash Book) 2) Cash Book balance was not reconciled with the Pass Book 3) Plus and Minus Items of Public Debt were not furnished 4) Audit note for end of June 22 long pending 5) Payments made were not recorded in Cash Book. 6) Bank Account in the Cash Book is not noted 7) Requisitions for Funds & Stores are not properly made	Otherwise Satisfactory
21 7 22	Two days	Channarayapatna Municipality	—do—		

9th to 10th Nov 22	Two days	Municipal Office Krishnarajpet	Smt A Nirakshamma Asst Comptroller	— none —	Satisfactory
				— none —	Satisfactory
13th to 14th Nov 22	— do —	— do — Jayachamarajapuram	— do —	1) A/c Book not maintained 2) Postal Register is not complete & bylaws are not followed 3) Amount of house tax is received but not credited in the Bank 4) Reference to Valuation of houses pending Contribution is not paid monthly	Otherwise Satisfactory
16th to 17th Nov 22	— do —	— do — Nanjangud	— do —		Satisfactory
				none	Satisfactory
				none	Satisfactory
20th to 23 11 22	Four days	Assistant Thy Nanjangud Registrar Office	— do —	none	Satisfactory
27 11 22	One day	Nanjangud University	— do —		
29 11 22	— do —	Municipal Office Nanjangud City	— do —	1) Many old Audit notes are pending 2) Debit & balance is not prepared monthly and + plus and reconciliation 3) A/c of orphan & pensions are not maintained in the Form Register + Withdrawn Receipts	Otherwise Satisfactory
1 + 2 12 22	Two days	— do — Nagamangala	— do —		Otherwise Satisfactory
2 12 22	One day	— do — Sarfur	— do —	8 Audit notes are pending 1) Difference between the Municipal + Dy balance is not explained in the Accounts 2) Plus + Minus Items of Pubblic Debt Balance is not approved by the Council 3) Many items are outstanding since Sept 4) D W Register is not maintained 5) Pass Book was not got 6) Form accounts were not produced 7) Encashable accounts require overhauling 8) Books kept for Safe custody have been taken long in the Treasury 9) Private persons' Boxes are also kept on account of plague two long in the Thy	Otherwise Satisfactory
4 + 5 12 22	Two days	Honnur Municipal Office Periyapatna — do —			
7 + 8 12 22	Two days	Saligram — do —	— do —		— do —
22nd to 25th Jan 23	Four days	Assistant Treasury Officer Shimoga	— do —		— do —

23 7 22	One & half days	Sravanabelagola	— Do —	1) Public Roads maintenance Shown in the accounts is wrong 2) Quantity and cost of works as aforesaid and carried out also not found in the C Register 3) Signatures of Pradhanas of Castes are not taken in the Form Register	
24 7 22		Municipality			
26 7 22	Two days	Arsikere	— Do —	1) Jamabandi for 21-22 is not yet published 2) Cobra is recovered only in Shanthi Days 3) Scale Register, Petty Cash Book, Miscellaneous Bonds Register not maintained	Otherwise Satisfactory
27 7 22		Municipality		1) C Register for 21-22 is not perfect 2) Rs 75-0-5 being Pradhana Commission Municipality Chairman and others not refunded 3) Pradhanary Contribution for 19-20, 20-21 & 21-22 has not been paid 4) Pradhana Khata for 21-22 has not been written up.	Otherwise Satisfactory Otherwise Satisfactory
		Harihalli Municipality	— Do —	Pradhana Arrears are heavy	
30 7 22	Three Days	Kolar Municipality	— Do —	1) Drawing Balance was overdrawn by Rs 1,000/- (Rupees One thousand only) as on 31.3.22 the Balance was replenished on 9.4.22 by mistake and from 9.4.22 to 1.8.22	Otherwise Satisfactory
1 8 22				2) Found Accounts are in confusion	Satisfactory
26 10 22 & 27-10-22	Two Days	Kunigal Shri Jathra	— Do —	———	— Do —
27 10 22	One half day	Municipal Office, Kunigal	— Do —	———	
3 11 22	Two days	— Do — Nagamangala	— Do —	1) Debit Head Balance not Reconciled & Final Intimation not produced monthly 2) Found in one dilapidated Register Khata Entry 22. 3) Old Audit Fees abolished from 19-20 not Recovered 4) Stock Book of Forms not written up-to-Date	Otherwise Satisfactory
4 11 22					
6 & 7 Nov 22	Two days	— Do — Malavalli	— Do —	1) Proposal of Rs 9,22,500/- not taken on 9.5.22 for Road Repairs received by Chairman on 21.4.22 from 5 members and without further consideration in the Council where it was on 30.4.22, 3.5.22 & 19.5.22. Chairman acted further without consideration was not done 2) Lease of Hall was skipped from 16.7.22 under orders of President Dated 5.7.22 received on 8.7.22 3) Rs 19,400 being Hall collected from 4.7.22 to 15.7.22 was paid by the Sanitary Inspector to the Municipal Office on 29th July 22	Otherwise Satisfactory

25th & 26th Jan 23	Two days	Anchal Board Shimoga	— do —	1) Amount of uncashed Cheques is not correctly computed 2) Cash Book for Dec 22 was not closed 3) Deposit balance is not correct 4) No advance Register is maintained 5) Six Audit notes are pending 6) C Register of works (Volume II) is not maintained 7) A-C-B's are not maintained	Otherwise Satisfactory
26th & 28th Jan 23	Two days	Municipal Office Shimoga	— do —	1) Cash Balance with the Cashier Inspector was less by Rs 11-8-0 on the 26th 2) Pension Contribution has not been paid 3) Three audit notes are pending 4) Many Deposit items remain unadjusted 5) C Register (Volume 78) is not maintained 6) Sanda Vouchers Deposit Register is not maintained 7) Cashier Manager has furnished no Security 8) A-C-B Slip is not maintained	Otherwise Satisfactory
27th Jan 23	One day	— do — Kumbi	— do —	1) Pensionary & Medical contributions are not paid 2) Check Register of pay is not maintained 3) Five audit notes is pending 4) Proforma labels of Form 8 Collections are not entered in the Balance Receipt	Otherwise Satisfactory
29th & 30th Jan 23	Two days	— do — Hunthalli	— do —	1) Pensionary Contribution is not being paid 2) Five Street lights are paid for in excess	Otherwise Satisfactory
1st Feb 23	One day	— do — Kallurkatte	— do —	1) Signatures of Releasers of cattle admitted into the Pound are not obtained on the Pound Register	Otherwise Satisfactory
3rd Feb 23	— do —	— do — Sagar	— do —	1) Pensionary Contribution is not paid 2) Proforma labels are not entered in the Pound Release Register 3) Signatures of Releasers of cattle are not obtained in the Pound Register	Otherwise Satisfactory
5th Feb 23	— do —	— do — Sorab	— do —	1) Pensionary Contribution is not paid in full 2) Right of Cheque Deposit Duty Cheque on daily has been lapsed but 3) Proforma labels of collections are not entered in the Pound Release Receipts 4) Plus & Minus Items of Debit Head Balances is not offended to the Account	Otherwise Satisfactory

was paid by the Executive Officer on 29th July 23

6th Feb 23	One day	Municipal Office Shivalli Oppa	A Narasimhaiah Asst. Comptr Mer	1) Receipt Books are all in manuscript 2) No + date of receipts issued for issuing of Water Cess or other are not noted in the Duplicate counterfoil of Cess imposed 3) Progressive totals of collections are not entered 4) Signatures of relations of cattle are not obtained in the Pound Register 5) Notices for demand together for cases in Pound Register	Otherwise Satisfactory
7th + 8th Feb 23	Two days	—do— Shivalli	—do—	1) Pensionary and Education Contributions are not paid 2) Audit notes for the half year ending 9-22 is pending	—do—
10th + 11th Feb 23	Two days	Municipal Office, Kanale —do— Arpunal	—do— —do—	None 1) Cash Book for Rs. Ps. & Pounds were not written up 2) Pensionary Contribution is not paid in full 3) Audit Note for the half year ending 9-22 is pending 4) Notices for Accounts were not produced	Satisfactory Otherwise Satisfactory
16th Feb 23	One day	—do— Channagiri	—do—	1) Pensionary Contribution is not paid in full 2) Plus + Minus Balance of Cash Book Balance is not offsetted to the monthly Cash account	—do—
18th + 19th Feb 23	Two days	—do— Honnali	—do—	1) No Account Salary to Receipt Books is maintained 2) Pensionary Contribution is not paid 3) Audit Note Contribution is not paid 4) Translations for yearly arrears noted in the Day Book not 5) Signatures of auctioneer and purchasers of cattle are not obtained in the Pound Register 6) Notices for accounts were not produced	—do—
3rd, 5th to 9th March	Five days	—do— Bangalore City	—do—	1) Taxes Recovered not brought to account agg. Rs. 587-15-0 2) Recovery of arrears of cattle and Pound agg. Rs. 287-8-0 3) Taxes Recovered in one half year Rs. 270-12-0 to previous half year to the extent of Rs. 270-12-0 4) Discrepancies of current Demand and arrears and Redemption to Notice account to the extent of Rs. 28795	—Do—
6th, 7th + 8th April 23	Three days	—do— Hosakote + Sulebele	—do—	1) Registers relating to Pound Demand Counterfoil Register unreturned Receipt books and Scores are not 2) Properly printed C. Receipt books and Registers are 3) Spoiled + Unused Receipt books not returned 4) Sa	—Do—

				4) of collection once a month not obtained 5) Cess levied on Rentals houses by Sale in Auction 6) Accts not correctly maintained 7) Security not obtained from Octroi Inspector 8) Erasures and corrections in Accounts noticed	
11th April 23	One Day	— do — Jalahanka	— do —	1) Sanction in writing of Dy Comm for remittance 2) Collection once a month not obtained 3) Pass Book is not got written up from Nov 22 to March 23 4) Education Cess is levied from 1921-22 without Specific orders of Government 5) Without the bye laws for levy of Octroi being sanctioned duty is levied and in Rs doing -8-0 instead of Re 1/ is levied on tobacco contrary to the Govt order 6) Pound collections Relating to 29 3 + 31st March 23 were not taken to Account on the score that the amount remained unremitted to the Dry	— Do —
12th + 13th April 23	Two Days	— do — Dodaballapur	— do —	1) Scale Register of Establishment was not produced 2) The combined acquittance Roll which was not paged and attested showed changes in the Scale of pay of Sweepers every month 3) Advances without the sanction the Council were made to the Sanitary Inspector for Kerosene Oil for Street lighting and were adjusted months after 4) Vouchers were not numbered and arranged in one consecutive Series 5) No Stock a/c of Kerosene Oil produced & credit purchases made were paid for months after 6) The Khata for 22-23 was not written up to out of Rs 5508/- which was the demand for 22 23 (provisional) only Rs 777-11-8 was collected leaving still a heavy arrear of 4730/— 7) Education Cess was levied on House tax and Octroi without Specific orders of Govt 8) Deposit Register was not written up from June to March 23 9) Contribution towards Pension and R & Dispensary was not paid for 22-23	— Do —
16th April 23	One Day	— do — Parvagada	— do —	Prescribed printed books Registers and Receipt Books are not being used	— Do —
18th April 23	— do —	— do — Madagiri	— do —	— do —	— Do —

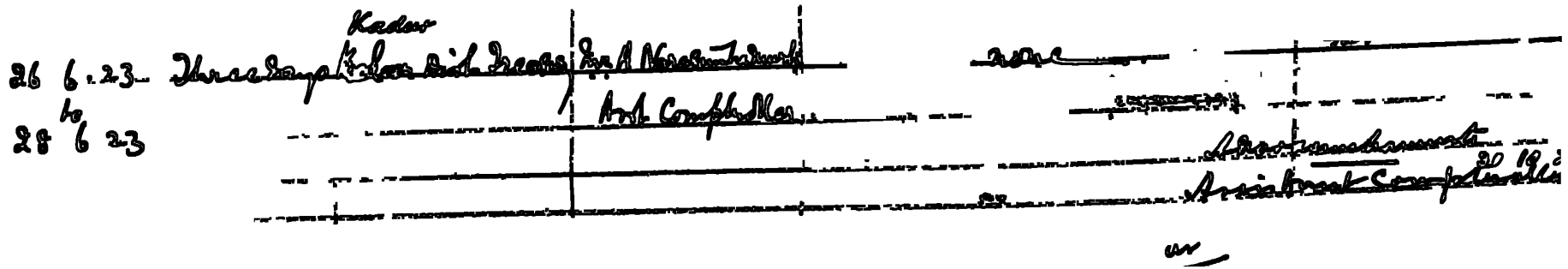
was paid on the representation
on 29th July 22

28 4 23	One day	Municipal Office, Kottayam	Sri A Narasimhaiah Asst Comptroller	Debt Head and Service Head balances worked out the time of audit of accounts are not adhered to		Otherwise Satisfactory
23 4 23 to 26 4 23	Four days	District Dry Tirunkur	—Do—	1) Certain Sealed Boxes are kept in the Dry for custody without proper authority 2) Recoveries as per Retrenchment Slips are credited to defective Book advances Receipts and Payments relating to Dg & Village Funds included under Dist Funds and wrong classifications were not rectified I class TB fees wrongly credited to Dist Funds 3) R T Rs are issued on a/c of J A & pay of P W & Forest Officers on Leave 4) Nominees in respect of S B Depositors the Dates of birth of some minors on behalf S B accounts are opened are not in S B Ledgers 5) 22 Retrenchment slips relating to JA from 19 12 22 to end of Feb 23 were Disposal in the District Dry and about 150 Obj relating to Recoveries ordered from Oct 21 remained without effect 6) Certain References of the audit Offs remained pending for months 7) There were long delays in the of Schedules relating to Dist Fund Dg Fund Village Fund & Village Improvement Fund 8) The balance to be kept in the Dry by the Tirunkur Town Municipality was not to fall below Rs 2000/- Inspite of instructions Over Drawals were allowed 9) Applications or advices of transfer of S B Accounts were not forthcoming for all	—Do—	
29 4 23	One day	Municipal Office Mayoor	—Do—	1) No Revision of house tax and introduction of Professional tax as directed in G.O of Nov 20 2) Similarly Rates of Octroi duty not Revised in accordance with G.O of Nov 20 3) Most of the Registers and Receipt Books maintained in manuscript instead of in the prescribed		Otherwise Satisfactory
23	—Do—	Closed	—Do—	1) & 2) as above		

3 5 23 4 5 23 5 23	Two days One day	Sapore City Office	—do— —do—	4) Rs 1 8-0 spent out of imprest in 1904, 1915 Remains unreconciled Records connected with refund of Octroi were gone were corrections and overwritings in the C folds of receipts for taxes recovered with the that was a difference of Rs 93/- between the and corrected entries and the amounts entered in the Receipts issued to the by the Amildar President from their counterfoils resulting in a 2 Octroi duty on tobacco was reduced of Rs 33-8-0 an authority from Re 1/- a maund to 8-4 3) Allowances were paid to certain staff Govt sanction (for Supervising Octroi work) 4) Refunds are made without a note against the credit entry though certificates are furnished in Stock accounts of all purchases made are) In cases of Octroi goods passing out of Municipal no Export passes with the endorsements of the were forthcoming to ensure actually pass out of Municipal 7 Heavy arrears of tax Nil	—Ba— Not Satisfactory Special reference made the Deputy Commissioner Bangalore bill.
8 5 23 15 5 23 to 17 5 23	—do— Three days	—do— Kank District Treasury Chitaldrug	—do— —do—	1 Delay in the submission of certain Dist Fund 2g Fund Village Funds, Village Funds Fee Funds in Fund loan 2 S B Ledger entries were in several clumsy by overwritings corrections interest was not posted in some cases July 22 and in others from Jany 23 3) Wrong classifications in Accounts e.g. covers of Service Payments were credited to Objection Book Advances to no Register kained for the former 4) As many as 417 Retrenchment Slips remained undisposed as per the Register	Satisfactory [redacted] Not Satisfactory

				and 26 References received pending disposal 7) R T R were issued and discharges entered — Regard is in A Code Vol I	
5 23	One day	Assistant Board — Chitradurg	Asst A Narasimhadmurthy — Asst Comptroller	1) Entries in the Cash Book from Jany 23 to about 10th instt of May 23 had not been made — accounts not submitted to the Accounts Office 2) Attendance Register of members was in complete and imperfect (e.g no cash for each meeting the Signature of the President as to the No of members present & on 19-1-23, 28 members were present & 26 have Signed) — 3) No Statement for the reconciliation of diff. between the Dry Book and Accounts (e.g January 22 Rs 25-12-6 being the diff between each month)	Not Sales factory
9 5 23	— Do —	Municipal Office Chitradurg	— Do —	4) No funds were given to the Board & V.P (III) Jany 23 & no calls paid to the Board from July 23. 1) Rs 200 paid as Refund to the Vice President Co-operative Society on 24/1/23 is yet to be credited & no entry made in the Cash Book 2) The system of keeping in the Cash Book is not correct & no Advances are entered in permanent Advance and Memory of Debt and balances are incorrectly pledged entering members 3) Advances are made to the Engineer on 10th January, March & April 23 for the extent of Rs 1,500 for Purchase of Tools & Plant are not properly accounted for 4) Surplus proceeds of Dairy Cattle sold & remained unaccounted for months 5) There was delays in the Recovery of bill Rents & no Penal interest was Recovered 6) Stock purchases are not regularly shown in Stock Register	— Do —
11.5 23	— Do —	— Do — Hiriyur	— Do —	1) Refund Register not posted from July 22 & Refunds outstanding for months Rs 343-12-11 are not adjusted as per Ruling 2) No investment Register was found 3) Demand and collection in the Dairy are made once a month instead of once a week & the Register is not written up 4) No authority for collecting Bhadra Cess	Obtinase Sales factory
13 5 23	— Do —	— Do — Hosadurga	— Do —	1) No Receipts & Issue Register is kept 2) Receipt Book are not Reconciled on due date 3) Stock Register entries are not in order & date & months	— Do —
16.5.23	— Do —	— Do — Holalkere	— Do —	Issue on cattle related and not very helpful	— Do —

27 5 23 to 29 5 23	Two days	Do Harihar	Do	1) No conveyance Register is maintained 2) Advances of a month's pay to the H.S. Clerk on Privilege leave is made contrary to Rules 3) No Remitting Book for the Cash transactions of Accountant No 107 is obtained 4) The undisbursed balance of Rs 31-10-0 made over unofficially by Manager Commissariat of Cattle Flour was not taken in the Cash Book 5) Stock account of purchases made was not produced 6) Remittance of Collections in the Treasury was not contrary to Rules	Do
28 5 23	One day	Do Kalakamur	Do	No Conveyance Register is maintained	Do
30 5 23 to 31 5 23	Two days	Do Davangere	Do	1) No conveyance register is opened 2) No note of reasons against the original entries in blue made 3) No Contribution of Rs 4 by Dispensary Peons 4) Stock account of articles purchased for water works is not completely posted (e.g. one Cast Iron Branch purchased from Kamalapuram Municipal Workshop & paid for in Dec 22) 5) Bills of labour Works are prepared by the Engineer & measurements checked & certified by him alone 6) Amounts were not taken in the Receipt Side of the Cash Book till date of remittance (e.g. Rs 45-8-0 of 20-12-22, Rs 11-7-6 of 1-1-23, & Rs 1-3-0 of 9-1-23)	H.A. Sub-factory
1 6 23	One day	Do Nayakonda	Do	Dhaja were about the issue of Receipts duly authorised for which no Counterfoils were forthcoming, though Receipts were to be issued from Feb 23 & the Indents in the Hindi Monath in duplicate	Do
3 6 23	Do	Do Jagalur	Do	1) No penal interest was being recovered from the Contractor towards bill checks 2) Several general patrols were wanting	Do
5 6 23	Do	Do Nayakanahatti	Do	1) Deposit Register was incomplete & entries unintelligible 2) No Conveyance Register 3) No general patrols	Do
6 6 23	Do	Do Challakere	Do	1) Collections by house taxes drawers remitted to the Treasury contrary to Rules, once a month 2) No Conveyance Register is opened 3) Rs 2-3-0 was short out of the Pounds, entry in account of Pounds in Feb 23 & the Amount Balance subsisting	Do
4.4.23	Do	Do Molakalmuru	Do	None	Jass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9th to 10th Nov 22	Two days	Municipal Offices Krishnarajpet	Asst. Comptroller	— none —	Satisfactory
13th to 14th Nov 22	— do —	— do — Jnanabharathi	— do —	— none —	Satisfactory
16th to 17th Nov 22	— do —	— do — Nagarabhavi	— do —	1) A/cs not maintained 2) Postal Register is not complete & the items are not attended to as & when received 3) Assessment of house tax is received but not utilised for preparation of Valuation of houses 4) Stationery Contingencies are not paid monthly	Otherwise Satisfactory
20 to 23 11 22	Four days	Assistant Thy Inspector's Office	— do —	None	Satisfactory
27 11 22	One day	Inspectors Meeting	— do —	None	Satisfactory
29 11 22	— do —	Municipal Offices Inspectors Cabin	— do —	None	Satisfactory
1 to 2 12 22	Two days	— do — Kaggadasapura	— do —	1) Many old Audit Notes are pending 2) Debit & Credit balances are not posted monthly & Plus and Expenditure not reconciled	Otherwise Satisfactory
2 12 22	One day	— do — Sarjapur	— do —	1) Bill cashier's accounts maintained is not noted in the Postal Register - Estimates Receipts	Otherwise Satisfactory
4th to 5 12 22	Two days	Hunasamaranahalli Municipal Office Periyapatna — do —	— do —	8 Audit notes are pending 1) Difference between the Municipal & Thy balances is not explained in the Accounts 2) Plus & Minus items of Public Debt Balances is not explained by the Accounts 3) Many items are outstanding under Deposits 4) P. W. Register is not maintained 1) Pass Book was not got 2) Some Accounts were not produced 3) Inchoate Accounts Requires Overhauling	Otherwise Satisfactory
7th to 8 12 22	Two days	Saligrama — do —	— do —		— do —
22nd to 25th Jan 23	Four days	Asthapt Tracking & Shimoga	— do —	1) Books kept for Safe custody have been taken long in the Trading 2) Private Pending Boxes are also kept on account of plague here long in the Thy	— do —

23 7 22 + 24 7 22	One & a half days	↓	— Do —	4) Public Debt balance shown in the accounts wrong 5) Quantity and cost of works as estimated and carried out are not noted in the C Register 6) Signatures of releasers of Cattle are not taken in the Pound Register	
26 7 22 + 27 7 22	Two days	Arsikere Municipality	— Do —	1) Jamabandi for 21-22 is not yet settled 2) Octroi is recovered only on Shandy days 3) Scale Register, Petty Cash Book, Miscellaneous Demand Register not maintained	Otherwise Satisfactory
		Harihalli Municipality	— Do —	1) C Register for 21-22 is not posted 2) Rs 75 being Mohatarfa Commission Remuneration undrawn or unrefunded 3) Pensionary contribution for 19 20 20 21 & 21-22 has not been paid 4) Mohatarfa Khata for 21-22 has not been written up	Otherwise Satisfactory
30 7 22 to 1 8 22	Three days	Kolar Municipality	— Do —	Mohatarfa Arrears are heavy 1) Treasury Balance was overdrawn by Rs 2000/- on 27 (Cheques dated June 22 were not delivered till the Treasury was replenished in July 22 by withdrawal from S Bank) 2) Pound Accounts are in confusion	Otherwise Satisfactory
26 10 22 + 27 10 22	Two days	Kunigal Shd Jdm	— Do —	———	Satisfactory
27 10 22	One half day	Municipal Office, Kunigal	— Do —	———	[redacted]
3 11 22 + 4 11 22	Two days	— Do — Nagamangala	— Do —	1) Debt Head Balance not Reconciled & Trust Memorandum not prepared monthly 2) Pound is in disrepair No Revenue since May 22 3) Old Mull tax abolished from 19-20 was Recovered 4) Stock Book of Jdms is not written up to date	Otherwise Satisfactory
6th & 7th Nov 22	Two days	— Do — Melkote	— Do —	1) Payment of Rs 92 12-1 was made on 9 5 22 for Road Repairs in spite of Objections of 21 4 22 from 5 members and without further consideration in the Council which met on 30 4 22 3 5 22 & 13 5 22. Objection was that Patching & Consolidation was not done 2) Levy of toll was stopped from 16 7 22 under orders of President dated 5 7 22 received on 8 7 22. 3) Rs 19 4-0 being the toll collected from 4-7 22 to 15-7-22 was paid by the Vice President to the Municipal Office on 29th July 22	Otherwise Satisfactory